

JACKSON COUNTY SENTINEL

VOL. 21, No. 39

GAINESBORO, TENN., THURSDAY, SEPT. 25, 1919

ONE DOLLAR A YEAR

WORKING OF NEW TAX LAW THOROUGHLY EXPLAINED BY EXPERT.

There appears to be a misunderstanding in the minds of some people as to the method of putting the new assessment laws into operation. Certain taxpayers appear to be laboring under the impression that the work which is now being done by the Chief Tax Statistician and his corps of Assistants, under the direction of the State Board of Equalization, is an assessment for 1920 and is final. This is an error. The testimony now being taken is in no sense an assessment. The Chief Tax Statistician and his corps of Assistants are not Assessors, and in fact, have no authority under the law to make an assessment. We are ascertaining the actual value of the property throughout the State, in order that we may discover and bring to light, the unassessed and the grossly under-assessed property of the State, that the burden which the average taxpayers of the State, that the burden which the average taxpayers of the State would otherwise have to bear, may be lightened, and that the taxpayer who has been escaping his part of the burden, may be made to deal honestly and justly with his neighbors and with the State. In order that the taxpayers throughout the State may understand the exact method to be employed in putting this law into operation. I am submitting this statement to the public.

A copy of the proof which we are now taking will be submitted in detail to the Tax Assessor in each County in the State, on or before the tenth day of January, 1920, and this proof will bring to his attention the grossly under-assessed and the unassessed property of his County, and will be used by the Tax Assessor as a basis and as a guide in making his assessment in 1920. The County Tax Assessor will perform the duty of making the assessment, and each taxpayer will be given an opportunity when the Tax Assessor is making the assessment, to have any errors corrected which we have made in taking the proof, and after he has completed the assessment and made the correction of any error which we have made in taking the proof, and after he has completed the assessment and made the correction of any errors which we may now make in taking this proof, his assessment will then go to the local County Board of Equalization, as heretofore, and the taxpayer will be given the second opportunity of having any error corrected which may still exist in the assessment. A copy of the assessment will then be returned to the Chief Tax Statistician, and while it is in the hands of the Chief Tax Statistician, and before he makes his final report to the State Board, any taxpayer will be given the third opportunity to have any error still existing corrected. The Chief Tax Statistician will then submit the assessment, with his report thereon, to the State Board of Equalization for final action and any taxpayer will again be given an opportunity before the State Board of Equalization, and any complaint which he has to make about his assessment will be heard by the State Board. From this, it will be seen that at every stage of the assessment, the

utmost caution has been used in framing the law and in adopting a method of administering same, that will cautiously guard and protect each taxpayer in the State against an unjust assessment. It is through these different processes that this assessment must go before finally made official, and through such processes we should certainly be able to effect a far and equitable assessment of the property of the State.

It was realized by the framers of the law that a perfect assessment could not be made in a day and could not be made by one man or one set of men, but should represent the joint action of the local authorities and the State Board, in order that the inequalities may be as completely as possible eradicated from our system. We are aware of the fact that different witnesses in different Districts have different ideas of value, and it will be the duty of the Local County Tax Assessors and the County Board of Equalization to reconcile those differences and equalize the assessments between individuals and between Civil Districts within the County, using the proof which we submit to them as a guide. We also realize that local County Tax Assessors and County Board of Equalization will have different ideas of values in the different Counties, and that is the very reason that the State Board of Equalization was created, in order that the State Board may reconcile these different views of values in the different Counties and effect equalization as between the various counties.

Before an assessment of any class of property in any County, District or Ward shall, as a whole be raised or reduced, and other wise changed on a percentage basis, by the State Board reasonable notice in writing, must be given to the Chairman of the County Court, or to the County Court Clerk, of its intention to change the assessment, whereupon proof by affidavit or deposition may be submitted by the County Court Clerk or Chairman, in opposition to such change. In other words, before the State Board can make a change in the assessment, it must give an opportunity to the County through the County Judge or County Court Clerk, and to the property owner, to offer proof in addition to what is now being taken. When the proof is all in on both sides, the State Board will then take either of two courses, that is certify the proof and assessments back to the County Board of Equalization for re-investigation or it may pass on the proof itself just like the Supreme Court would do in a lawsuit. If a more perfect system can be devised for equalizing assessments, and if the interest of each taxpayer can be more safely guarded, we would like for such system to be outlined to us.

Before the adoption of the present law, each County was left to protect itself against a higher assessment than prevailed in other Counties. If you can conceive of a judicial system, composed of various Chancery Courts and various Circuit or District Courts, without a Supreme Court to reconcile conflicting opinions rendered in these various subdivisions, you will have a judicial system which would compare favorably with the system of tax assessment which we had in Tennessee prior to the passage of Senate Bill No. 77.

Briefly Summarized, before the assessment is made in 1920,

PROGRESSIVE HIGH SCHOOL AT NORTH SPRINGS DOING EXCELLENT WORK.

Citizens of Community Backing The School.

The North Springs High School recently established at North Springs by consolidating the Gum Springs, Sadler's and Teal's chapel schools opened its first term August 4th. This school stands as added evidence of the wisdom of consolidation, and contributes strength to the argument that bigness makes for interest and efficiency.

The opening was attended by a large number of interested patrons. Interesting talks were made by teachers and visitors along educational lines. The opportunity of getting instruction in the higher branches was presented in an understandable way.

The new school building erected at a cost of approximately four thousand dollars, one of the best in the county, is located in an ideal community, close to stores, within one mile of church, on the pike, which runs thru the county's richest agricultural district, surrounded by happy christian homes and well kept farms, which are smiling indicators of the progressive spirit of this community's citizens. Practically one half the sum necessary

it will pass through the following stages:

FIRST—The Chief Tax Statistician will establish the value of the property throughout the State, discovering the unassessed and grossly under-assessed property.

SECOND—A copy of his work will be furnished the County Tax Assessor in each County in the State, to be used by the County Tax Assessor as a basis and as a guide.

THIRD—The county Tax Assessor will make the local assessment,—it being his duty to see each taxpayer in person and each taxpayer will be given an opportunity before the Tax Assessor.

FOURTH—The assessment will go from the County Tax Assessor to the County Board of Equalization, where the taxpayer may again appear and be heard.

FIFTH—The assessment will go from the County Board of Equalization to the Chief Tax Statistician where the taxpayer will again be given an opportunity to file proof.

SIXTH—The assessment will go from the Chief Tax Statistician with his final report, to the State Board of Equalization.

SEVENTH—The State Board of Equalization will then give additional opportunity to the taxpayer to make complaints and have same passed upon.

EIGHTH—The State Board will then either hear and determine the matter itself, or remand it to the County Board of Equalization for a re-investigation.

This statement is made to allay any fear which may be in the mind of any taxpayer about any snapshot assessment being placed upon his property without his being given a full opportunity to be heard.

for the erection of this building was contributed by the people of this neighborhood.

The same course of study offered by other County High Schools of the state is offered here. Altho this is, at present only a two-year high school, its prospects for development are very bright.

We believe in the doctrine of "A square deal;" in reciprocity of favor and interest; in work sincerely, conscientiously and honestly done. The adopted and specified branches of literary work are given due consideration but they do not merit, nor should they receive all attention. We endeavor to present ideals of good citizenship, cultivate a love for general information, independence of opinion and public spiritedness. We delight in athletics. Take an interest in the play of pupils and they naturally become more interested in their work in the school room. Our base ball team stands ready to play any school team in the county. Lawn Tennis finds hearty support among the girls.

The North Springs High School is a working, singing, playing school, worthy of consideration and investigation. Visit us before sending your boys and girls away from Jennings Creek, or out of the county.

The first month of the High School closed with interest unflagging. The monthly examination showed satisfactory progress in all grades.

The eight grade and first year deserve especial mention for their good work.

Altho hampered by an inadequate teaching force we are bending every effort to handle the proposition in a way that will reflect credit to the school. Miss Gillock, who has charge of the primary grades is doing extra work, spending extra hours that the folks may get their proper instruction. She is one of the best primary teachers in the state, and the patrons of the school should appreciate her efforts in behalf of their children.

Marking the close of the first month a box supper was given for the purpose of raising funds to purchase necessary school equipment.

On Saturday night, Sept. 5th, the people from far and near gathered in the school building, bringing with them thirty-two boxes, decorated both inside and out. After spirited and enthusiastic bidding the boxes together with two quarts of nectar, contributed to the school by Mrs. Frank Clark and Mrs. Bent Crabtree, netted the neat sum of \$114.00.

The supper was one of the most enjoyable and successful meetings of this kind ever held in the county. Seats were comfortably arranged, music furnished. Approximately 400 people were present. The feasting, drinking and general jolly good time lasted until midnight.

The sale of the boxes ranged from \$1 to \$10.50. The highest box belonging to Miss Ruby Draper and going to Brian Crabtree for ten and half dollars. Consideration of the auctioneer was responsible for the boxes not being sold higher.

Contributions of cash were made by H. L. Sadler and Clarence Wilson.

The ball team has played three games, winning two of them.

The Stone team was easily de-

feated last Saturday by a score of 14 to 5. Yet you have to go some if you beat Stone.

Willette was defeated in a fast 5 inning game, score 7 to 5.

Love games are being played on the new tennis court most every day.

County Superintendent, W. L. Dixon, paid an official visit to the school Tuesday, last. He was very complimentary and seemed well pleased with the progress of the school.

"The road to good citizenship runs thru the schoolhouse".

Send your children to school without being forced to do so. Show the state that you are a good citizen. There are dangers in the future which your children will have to face. Do you love them and desire that they honor you when they are men and women out in the world of affairs? If you do, do what you can to help them along in an educational way. Do without being made to do. Its much more pleasant.

According to all the traditional definitions of childhood, the state has the undoubted right to force the attendance of its children in some school. So get behind the schools, all of which are doing good, make them what they should be and at the same time make the County Trust Officer a burden in a county where citizenship is broad minded, altruistic and progressive.

Program of Parent-Teachers' Association for Oct. 7.

The following program will be given at the next meeting of the Parent-Teachers' Association to be held at the High School building Tuesday afternoon, Oct. 7, at 3:30 o'clock.

"Our plans for ensuing year."—Mrs. F. L. Tardy.

"What we are to do with the child when it is not in school."—Mrs. Annie Reeves.

"Value of music in the training of children"—Miss Georgia Carter.

"Religious training of children in the home,"—Mrs. O. P. Gentry.

Nathan M. Cox.

Nathan M. Cox, age 74 years, died at his home near Boxter, Tenn., Sunday night, Sept. 21, after an illness of several months. He is survived by his wife, Mrs. Amanda Brazwell Cox.

Mr. Cox was born and reared in Jackson county and spent the most of his life in and near Gainesboro, having been postmaster at this place for a number of years. He was a member of the Masonic Lodge here, and had practiced law in this county for a long time. He has a number of old acquaintances and friends in the county who will be grieved to learn of his death.

Reception for Mothers.

The Parent-Teachers Association will entertain with a reception at the High School building Friday afternoon, Oct. 3, from 3 to 5 o'clock, in honor of the mothers of the school.

FOR SALE—Good Decker Brothers buggy and harness. This buggy is in good repair, good top and wheels. The price will be right. Write or see, O. P. Gentry, Gainesboro.

WHAT OF THE HOG AND CATTLE MARKET—IT WILL GROW BETTER.

"Guessing the winter course hog market is open to all. One guess is as good as another," is the way the editor of the Breeders Gazette closes a discussion of the hog market future.

Many persons interested in cattle are of the same opinion in regard to beef prices for the winter, although there are some who, after summing up the entire world situation, predict that now is a splendid time to buy feeders, and start them on the road for the spring market.

They base this opinion on the hope, which is well founded, that the 'Argentine supply of meat, from which Great Britain is now purchasing, will be exhausted before spring. Assuming that this conclusion is correct, America will be turned to for the supply. Anyone who has had experience in feeding cattle can see what the results must be.

Optimist as to future prices, is further added to by the fact that many of the big western feeders, where thousands of head of cattle have been made ready for the slaughter house, have virtually concluded that they feed conservatively during the coming winter. This would work to advantage of the southern farmer who ordinarily does not feed in quantity sufficient to have any great effect on the national supply of fat animals.

Balanced against this, however, are unsettled conditions thruout the world, a natural contraction of meat consumption due to the almost complete demobilization of the world armies, and a return to the normal meal instead of a dominating meat diet as was the case with many of the armies.

Speaking particularly of the hog market, the Gazette says: "Interest in the probable winter course of the hog market is no less keen at this moment than a year ago, when the food administration in response to popular clamor, arbitrarily determined the fall prices. Several factors will exert an influence, not the least of which will be the policy of the grower in cashing the crop. Last year a monthly apprehension that the government minimum would be withdrawn was undoubtedly responsible for the reckless sacrifice of thousands of young hogs that could have been matured at a profit, in the light of subsequent events. This season, with trade on a normal basis, growers will have an incentive to fatten out on the assurance that low prices will be recorded during the early part of the winter packing season.

"Of special significance is a statement made by Herbert Hoover before sailing from Europe last week, when he said: 'Wharves and warehouses in northern European ports are overflowing with foodstuffs, principally meats, fats and dairy products, sent by merchants all over the world'."

It is stated also that \$20 pork was the result of the United States government buying enormous meats for the benefit of famished European countries. Judging from the statement of Mr. Hoover, apparently these countries have been provided with normal amounts of foods, and that their demand for other stock will not be so frenzied in the future.

Without a native supply of meats, however, Europe faces a long winter which leads one to believe that the stores of which Mr. Hoover spoke would be used before spring.